

DEPARTMENT OF AUDIT

Update on Audits Performed in FY 2012-2013

Presented to the JEC on October 24, 2013

TOPICS

- Full District Audits (7) Performed Fall 2012 (Audited SY 2010-11 Data)
- Multi-Purpose Vehicle (MPV) Blitz Audit Performed Spring 2013 (Audited SY 2001-11 Data)
- Two Information Technology (IT) Audits

Full District Audits

	Crook 1	Goshen 1	Park 6	Platte 2	Sheridan 1	Washakie 1	Washakie 2	Category Total	% of Findings
ADM	(\$3,555)	\$15,533	(\$3,363)		(\$3,086)	\$4,827	(\$9,195)	\$1,161	17.26%
Transportation	(\$7,255)	(\$2,407)	(\$11,980)		\$380	(\$7,777)		(\$29,039)	13.00%
Transportation Payroll	\$360	\$12,250	(\$6,526)	\$202	(\$493)	\$404	(\$11,027)	(\$4,830)	13.64%
Special Education	(\$2,435)	(\$2,057)			(\$2,324)	\$10,378	(\$114)	\$3,448	7.55%
Special Education Payroll	\$1,840	(\$20,664)		(\$1,711)	(\$1,755)	(\$18,979)	(\$8,113)	(\$49,382)	23.15%
Local Resources			(\$1,789)	(\$606)				(\$2,395)	1.05%
Vocational Education	\$13,322	(\$3,533)	(\$668)	(\$1,354)	(\$2,257)	\$2,486	\$1,715	\$9,711	11.05%
At-Risk	(\$13,119)	(\$2,244)	(\$4,774)	(\$1,569)	(\$55)	(\$8,692)		(\$30,453)	13.29%
	(\$10,842)	(\$3,122)	(\$29,100)	(\$5,038)	(\$9,590)	(\$17,353)	(\$26,734)	(\$101,779)	

**All amounts collected by WDE with exception of \$7,300 for Washakie 1 for bus trade-in issue and entire amount for Park 6 for pending review of statutory allowability of per diem for local governmental entities.

Full District Audits

- ADM Issues
 - 10-day drops
 - Part-time students
 - Court-ordered placements
- Payroll Issues
 - Poor time and effort documentation
 - Adjustments to reflect reimbursable retirement amounts
- Data Security Issues
 - Secure (encrypted) connections for student information systems

MPV Blitz Audit

- Overview
 - Tested all MPVs placed into service from July 1, 2001 through June 30, 2011 (186)
 - Broke results down into three categories:
 - Vehicles reaching final year of reimbursement in SY 10-11
 - Vehicles reaching final year of reimbursement in SYs 08-09 or 09-10
 - Model reimbursement more/less than cost of vehicle (or approved reimbursement)
 - Accuracy of claimed student-use:
 - SY 10-11: 83%
 - All prior SYs: 65%

MPV Blitz Audit

District Name	Adjustment Made for SY 10-11	Adjustment Made for Prior Years	Adjustment Amount SY 10-11	Adjustment Amount for SY 08-10	Reimbursed More Than Approved Amount
Big Horn #1	N/A	NO	N/A	(\$14,495)	
Big Horn #2	N/A	N/A	N/A	N/A	
Big Horn #3	N/A	N/A	N/A	N/A	
Big Horn #4	YES	YES	(\$683)	\$509	
Campbell #1	NO	NO	N/A	N/A	\$3,903
Carbon #1	N/A	NO	N/A	N/A	
Carbon #2	N/A	NO	N/A	N/A	
Converse #1	N/A	NO	N/A	(\$11,373)	
Converse #2	N/A	NO	N/A	N/A	(\$1,913)
Crook #1	N/A	NO	N/A	(\$12,354)	
Fremont #1	N/A	NO	N/A	N/A	(\$6,293)
Fremont #6	N/A	NO	N/A	N/A	
Fremont #21	N/A	N/A	N/A	N/A	
Fremont #24	N/A	NO	N/A	N/A	
Fremont #25	N/A	NO	N/A	N/A	
Fremont #38	N/A	NO	N/A	(\$28,360)	
Goshen #1	N/A	N/A	N/A	N/A	
Hot Springs #1	N/A	NO	N/A	(\$24,696)	
Johnson #1	N/A	NO	N/A	\$4,216	
Laramie #1	N/A	NO	N/A	(\$28,607)	(\$434)

MPV Blitz Audit

District Name	Adjustment Made for SY 10-11	Adjustment Made for Prior Years	Adjustment Amount SY 10-11	Adjustment Amount for SY 08-10	Reimbursed More Than Approved Amount
Laramie #2	YES	NO	(\$2,553)	N/A	
Lincoln #1	NO	N/A	(\$28,288)	N/A	(\$11,082)
Natrona #1	N/A	NO	N/A	(\$40,210)	
Niobrara #1	N/A	YES	N/A	N/A	
Park #1	N/A	N/A	N/A	N/A	
Park #16	YES	YES	(\$15,882)	N/A	
Platte #2	N/A	YES	N/A	N/A	
Sheridan #1	N/A	N/A	N/A	N/A	
Sheridan #2	YES	YES	(\$427)	N/A	
Sheridan #3	N/A	NO	N/A	(\$5,943)	
Sublette #1	N/A	N/A	N/A	N/A	
Sublette #9	N/A	N/A	N/A	N/A	
Sweetwater #1	N/A	NO	N/A	N/A	
Sweetwater #2	N/A	YES	N/A	N/A	
Uinta #1	N/A	NO	N/A	N/A	
Uinta #4	N/A	N/A	N/A	N/A	
Uinta #6	N/A	NO	N/A	N/A	
Washakie #2	N/A	N/A	N/A	N/A	
Weston #1	N/A	NO	N/A	N/A	\$5,663
Weston #7	NO	NO	(\$5,107)	(\$8,211)	(\$2,540)
Category Totals			(\$52,940)	(\$169,524)	(\$12,696)
Grand Total					(\$235,160)

MPV Blitz Audit

- Findings:
 - 3 of 7 districts that should have made an adjustment in SY 10-11 did not (of the 4 that made an adjustment, 3 made an incorrect adjustment)
 - 23 of 29 districts that should have made an adjustment in a year prior to SY 10-11 did not
 - Many districts reporting 100% student use did not maintain logs
 - Many logs were illegible or were missing critical information
 - Activity trips to non-WHSAA sanctioned events
 - Activity/field trips to destinations beyond 150 miles of the Wyoming border

MPV Blitz Audit

- Recommendations:
- Implement a review process for mileage logs
- Retain mileage logs for at least 7 years
- Remind districts when vehicle is in final year of reimbursement
- Compare amount reimbursed to allowable reimbursement

IT Audits

- Focus on security of student data
 - Network Architecture
 - Physical Security
 - Logical Security
- Questions?
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